

STATE OF TENNESSEE

Office of the Attorney General



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ANDY D. BENNETT
CHIEF DEPUTY ATTORNEY GENERAL

LUCY HONEY HAYNES
ASSOCIATE CHIEF DEPUTY
ATTORNEY GENERAL

PAUL G. SUMMERS
ATTORNEY GENERAL AND REPORTER

MAILING ADDRESS
P.O. BOX 20207
NASHVILLE, TN 37202

MICHAEL E. MOORE
SOLICITOR GENERAL

CORDELL HULL AND JOHN SEVIER
STATE OFFICE BUILDINGS

TELEPHONE 615-741-3491
FACSIMILE 615-741-2009

November 25, 2003

Honorable Deborah Taylor Tate
Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

**RE: PETITION OF CHATTANOOGA GAS COMPANY, NASHVILLE GAS COMPANY, A
DIVISION OF PIEDMONT NATURAL GAS COMPANY, INC., AND UNITED CITIES
GAS COMPANY, A DIVISION OF ATMOS ENERGY CORPORATION FOR A
DECLARATORY RULING REGARDING THE COLLECTIBILITY OF THE GAS COST
PORTION OF UNCOLLECTIBLE ACCOUNTS UNDER THE PURCHASED GAS
ADJUSTMENT ("PGA") RULES
Docket No. 03-00209**

Dear Chairman Tate:

Enclosed is an original and thirteen copies of Supplemental Responses to Discovery Requests of Atmos Energy Corporation by the Consumer Advocate and Protection Division of the Office of the Attorney General in the above-referenced matter. Kindly file the attached in this docket. By copy of this letter, we are serving all parties of record. If you have any questions, please feel free to contact me at (615) 532-3382. Thank you.

Sincerely,

A handwritten signature in cursive script that reads "Shilina B. Chatterjee".

Shilina B. Chatterjee
Assistant Attorney General
(615) 532-3382

Enclosures

cc: Kim Beals, Esq.
Hearing Officer
All Parties of Record

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IN RE:

DOCKET NO. 03-00209

James H. Jeffries IV, Esq.
Jerry W. Amos, Esq.
Nelson, Mullins, Riley & Scarborough, L.L.P.
Bank of America Corporate Center, Suite 2400
100 North Tryon Street
Charlotte, North Carolina 28202-4000

**SUPPLEMENTAL DISCOVERY RESPONSES TO ATMOS ENERGY
CORPORATION'S DISCOVERY REQUESTS**

REQUEST # 11:

Please identify all experts you intend to call to testify in this matter, and with respect to each expert, provide the same information and/or documents that you request in your first data requests to the Petitioners, Data Requests Nos. 18-24.

RESPONSE:

As previously disclosed, Dan McCormac, CPA and/or Michael D. Chrysler may testify. The nature of their testimony has not been determined.

SUPPLEMENTAL RESPONSE:

At this time, the scope of Mr. McCormac's testimony is set forth in his affidavit filed in support of the Consumer Advocate's Reply Memorandum to Petitioners' Response in Opposition to the Motion for Summary Judgment. Additionally, due the continued preparation and analysis of the petitioners' responses to interrogatories, the full nature of their testimony has not been determined. The Consumer Advocate reserves the right to revise in light of further proceedings in this case.

REQUEST NO. 18:

Identify each person whom you expect to call as an expert witness at any hearing in this docket, and for each such expert witness:

- (a) identify the field in which the witness is to be offered as an expert;

RESPONSE:

Dan McCormac, CPA will testify as to the applicability of the PGA rule to recover

uncollectible accounts expense (NARUC Account No. 904).

SUPPLEMENTAL RESPONSE:

At this time, the scope of Mr McCormac's testimony is set forth in his affidavit filed in support of the Consumer Advocate's Reply Memorandum to Petitioners' Response in Opposition to the Motion for Summary Judgment. The Consumer Advocate reserves the right to revise this testimony in light of further proceedings in this case.

(b) provide complete background information, including the expert's current employer as well as his or her educational, professional and employment history, and qualifications within the field in which the witness is expected to testify, and identify all publications written or presentations presented in whole or in part by the witness;

RESPONSE:

See attached Exhibit A.

(c) provide the grounds (including without limitation any factual basis) for the opinions to which the witness is expected to testify, and provide a summary of the grounds for each such opinion;

RESPONSE:

The current PGA rule, current and prior practices, data supplied by petitioners, testimony and exhibits given before the PSC and/or TRA in prior proceedings.

(d) identify any matter in which the expert has testified (through deposition or otherwise) by specifying the name, docket number and forum of each case, the dates of the prior testimony and the subject of the prior testimony, and identify the transcripts of any such testimony;

RESPONSE:

We do not have a listing, however, testimony before the TRA should be on file at the TRA.

(e) identify for each such expert any person whom the expert consulted or otherwise communicated with in connection with his expected testimony;

RESPONSE:

Testimony has not been fully completed, however, he will likely consult with Attorney General staff members, employees of the applicants, and former employees of the applicants. Additionally, Mr. McCormac has spoken with Dwight Work and Larry Fleming.

(f) identify the terms of the retention or engagement of each expert including but not limited to the terms of any retention or engagement letters or agreements relating to his/her engagement, testimony, and opinions as well as the compensation to be paid for the testimony and opinions;

RESPONSE:

None anticipated other than through existing employment.

(g) identify all documents or things shown to, delivered to, received from, relied upon, or prepared by any expert witness, which are related to the witness(es)' expected testimony in this case, whether or not such documents are supportive of such testimony, including without limitation all documents or things provided to that expert for review in connection with testimony and opinions; and

RESPONSE:

Testimony has not been completed, however, the witness will likely rely on the responses

to our discovery requests, documents relating to gas costs, uncollectible expenses, and forfeited discounts filed in the most recent rate cases of the applicants, documents filed in this docket, existing TRA rules and regulations, and testimony presented to the PSC in rule making proceedings.

SUPPLEMENTAL RESPONSE:

In particular, the witness Dan McCormac will rely on the material relied upon by Archie Hickerson in his affidavit in support of Petitioners' Motion for Summary Judgment and documents produced by Petitioners.

(h) identify any exhibits to be used as a summary of or support for the testimony or opinions provided by the expert.

RESPONSE:

None have been completed, but may be provided with pre-filed testimony in this docket.

REQUEST NO. 19:

Identify and produce copies of any and all documents referred to or relied upon in responding to CAPD's discovery requests.

RESPONSE:

Documents produced by Petitioners in response to CAPD Discovery Requests.

REQUEST NO. 20:

Identify and produce all material provided to, reviewed by or produced by any expert or consultant retained by Petitioners' to testify or to provide information from which another expert will testify concerning this case.

RESPONSE:

See No. 19.

SUPPLEMENTAL RESPONSE:

In particular, the witness Dan McCormac will rely on the material relied upon by Archie Hickerson in his affidavit in support of Petitioners' Motion for Summary Judgment and documents produced by Petitioners.

REQUEST NO. 21:

Identify and produce all work papers of Petitioners' proposed experts, including but not limited to file notes, chart notes, tests, test results, interview and/or consult notes and all other file documentation that any of Petitioners' expert witnesses in any way used, created, generated or consulted by any of Petitioners' expert witnesses in connection with the evaluation, conclusions and opinion in this matter.

RESPONSE:

The CAPD objects to this interrogatory to the extent that it seeks any work product material. All exhibits (if any) filed with testimony will be supported by relevant supporting documents.

REQUEST NO. 22:

Identify and produce a copy of all trade articles, journals, treatises and publications of any kind in any way utilized or relied upon by any of Petitioners' proposed expert witnesses in evaluating, reaching conclusions or formulating an opinion in this matter.

RESPONSE:

See No. 21.

REQUEST NO. 23:

Identify and produce a copy of all documents which relate or pertain to any factual information provided to, gathered by, utilized or relied upon by any of Petitioners' proposed expert witnesses in evaluating, reaching conclusions or formulating an opinion in this matter.

RESPONSE:

See No. 21.

REQUEST NO. 24:

Identify and produce a copy of all articles, journals, books or speeches written by or co-written by any of Petitioners' expert witnesses, whether published or not.

RESPONSE:

No relevant material available.

RESPECTFULLY SUBMITTED,


SHILINA B. CHATTERJEE, B.P.R. #20689

Assistant Attorney General
Office of the Attorney General
Consumer Advocate and Protection Division
P.O. Box 20207
Nashville, Tennessee 37202
(615) 532-3382

Dated: November 25, 2003

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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing was served via hand delivery or facsimile on November 25, 2003

For Chattanooga Gas:

Larry Buie, General Manager
Chattanooga Gas Company
2207 Olan Mills Drive
Chattanooga, TN 37421
(423) 490-4300

Archie Hickerson
Manager-Rates
AGL Resources
Location 1686
P.O. Box 4569
Atlanta, GA 30302-4569
(404) 584-3855

D. Billye Sanders
Waller, Lansden, Dortch & Davis, PLLC
511 Union Street, Suite 2100
Nashville, TN 37219-1760
(615) 244-6380

For Nashville Gas:

David Carpenter
Director-Rates
Piedmont Natural Gas Company, Inc.
P.O. Box 33068
Charlotte, NC 28233
(704) 364-3120

Bill R. Morris
Director- Corporate Planning & Development Services
Piedmont Natural Gas Company, Inc.
P.O. Box 33068
Charlotte, NC 28233
(704) 364-3120

James H. Jeffries IV, Esq.
Jerry W. Amos
Nelson, Mullins, Riley & Scarborough, L.L.P.
Bank of America Corporate Center, Suite 2400
100 North Tyron Street
Charlotte, NC 28202
(704) 417-3000

For United Cities Gas:

Patricia Childers
Vice President of Regulatory Affairs
United Cities Gas Company
Atmos Energy Corporation
810 Crescent Centre Drive, Suite 600
Franklin, TN 37067-6226
(615) 771-8332

Joe A. Conner, Esq.
Baker, Donelson, Bearman & Caldwell
1800 Republic Centre
633 Chestnut Street
Chattanooga, Tennessee 37450-1800
(423) 756-2010


SHILINA B. CHATTERJEE
Assistant Attorney General

70047

EXHIBIT A

EXPERIENCE:

2003 to Present Tennessee Attorney General's Office - Coordinator of Analysts, Consumer Advocate & Protection Division

*Provide management analysis and expert testimony as needed in major rate cases, earnings reviews, tariff filings, rule changes, and other investigations.

2001 to 2003 Tennessee Regulatory Authority - Chief of Energy and Water Division

*Responsible for review of all tariff filings, review of rate adjustment filings, audits, and responses to inquiries and complaints on all accounting, tariff and ratemaking matters in the gas, electric, water and wastewater industries. Advised Directors on all material and contested matters.

1994 to 2001 Tennessee Attorney General's Office - Senior Regulatory Analyst Consumer Advocate & Protection Division

*Provided management analysis and expert testimony as needed in major rate cases, earning reviews, tariff filings, rule changes, and other investigations.

1987 to 1994 Tennessee Public Service Commission (TPSC) - Manager of Revenue Requirements and Special Studies

*Supervised seven professionals, coordinated rate cases, earnings reviews, and other financial investigations of telephone, gas electric, water and sewer utilities; Provided expert testimony on major issues.

1984 to 1987 Wilson, Work Fossett & Greer, CPA's - Supervisor

*Consulted and assisted public utilities in preparing rate cases, cost of capital studies, cost of service studies, Purchased Gas Adjustment rule proposal, capital structure study, valuation study, computer software, research

1983 to 1984 TPSC - Technical Assistant to Commissioners

*Reviewed and summarize all rate case filings, provide Commissioners with research reports, prepare issues lists and analyze those issues; assisted in administrative accounting and budgeting by computerizing office records.

1976 to 1983 TPSC - Financial Analyst/Supervisor

*Audited and analyzed rate case filings, testified and prepared exhibits for the TPSC.

**EDUCATION &
CERTIFICATION**

1973-1976 David Lipscomb University, B.S., Accounting

1979 Certified Public Accountant

1981 TSU, Business Finance, Business Management

Various Numerous conferences, schools, and training courses on taxes, accounting, auditing, computer software, depreciation, management development, mediation skills, and utility ratemaking theory